

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF OREGON

UNITED STATES OF AMERICA,

2:17-cv-00426-SU

Plaintiff,

ORDER

v.

MICHAEL WILEY dba HOWELLS
CAFE AND STREAMLINER LOUNGE,

Defendant.

BROWN, Judge.

Magistrate Judge Patricia Sullivan issued Findings and Recommendation (#17) on September 7, 2017, in which she recommends this Court grant Plaintiff's Motion (#13) for Default Judgment and enter a judgment granting the requested injunctive relief. The matter is now before this Court pursuant to 28 U.S.C. § 636(b)(1)(B) and Federal Rule of Civil Procedure 72(b).

Because no objections to the Magistrate Judge's Findings and Recommendation were timely filed, this Court is relieved of its obligation to review the record *de novo*. See *Dawson v. Marshall*, 561 F.3d 930, 932 (9th Cir. 2009). See also *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003) (*en banc*). Having reviewed the legal principles *de novo*, the Court does not find any error.

CONCLUSION

The Court **ADOPTS** Magistrate Judge Sullivan's Findings and Recommendation (#17). Accordingly, the Court **GRANTS** Plaintiff's Motion (#13) for Default Judgment and **ENTERS** the following permanent injunction:

1. Defendant is required to make timely federal tax deposits according to federal deposit regulations of the Federal Unemployment Tax Act, Federal Insurance Contributions Act, and withholding tax liabilities;
2. Defendant is required to file timely all federal employment and unemployment tax returns (Forms 940 and 941);
3. Defendant is required to pay timely all tax liabilities due on each tax return;
4. Defendant is prohibited from paying other creditors or requesting the transfer of funds to Defendant directly or to any third party before paying federal employment tax

liabilities;

5. Defendant is prohibited from transferring any money or property to any entity or person for the purpose of having that entity or person pay the salaries or wages of Defendant's employees; and
6. Defendant is required to file monthly reports with the Internal Revenue Service attesting that all tax deposits have been made.

IT IS SO ORDERED.

DATED this 17th day of October, 2017.



ANNA J. BROWN
United States Senior District Judge